



CITY OF WHITE SALMON
PROPOSED BUDGET

FISCAL YEAR 2021
AS OF NOVEMBER 13, 2020





Mayor's Message for the 2021 Budget

To: City of White Salmon City Council and Citizens of White Salmon

It is with great honor and privilege that I submit the 2021 budget. Writing this message from an empty City Hall, where the calendar on my desk still sits on March 2020, only heightens my awareness that we look ahead to next year carrying with us many of the uncertainties and curveballs that 2020 threw our way. Public safety required us to alter work and lifestyle choices, becoming more distant from each other. That newfound art of staying apart, however, in some ways pulled certain priorities more into focus:

- the need for a responsive and accessible city government;
- increased communication tools to connect with residents;
- better prioritizing the wellbeing of our residents;
- and effectively engaging with and supporting our business owners.

I believe this proposed budget emphasizes those needs, and many others. I would like to express my respect and gratitude to my Department Heads: City Administrator Pat Munyan, Clerk/Treasurer Jan Brending, Public Works Manager Russ Avery, Police Chief Mike Hepner, and Fire Chief Bill Hunsaker. Each of them heeded the call to approach 2021 in a fiscally conservative manner, so that we could integrate the priorities of the current council in a way that is considerate and intentional.

The proposed budget is established based on projected revenues for 2021 consistent with economic forecasts for the nation and Washington State, along with knowledge of local dynamics. Expenditure projections are made based on anticipated costs as associated with general operations and maintenance, and new projects and priorities for the upcoming year

The most significant proposal in this budget is the addition of a Land Use Planner. It is my fervent belief that intentional planning is what will set White Salmon on the right course to achieve long-term resiliency as a small-town that is affordable for residents, appealing to tourists, welcoming of entrepreneurs, and supportive of right-sized economic development.

Central to achieving each of these tenets is how we approach development and the best use of our land. We can no longer continue on a path of investing in strategies and planning documents without committed stewardship that ensures implementation of those visions and goals. There is no better example of this failure than what happened to the Washington Street Trailer Court development this past year. Many of the policies and goals in the 2012 Comprehensive Plan that could have protected the homes of many of our neighbors' families were never realized in a timely manner. While we made progress in belatedly aligning a new Mobile Home Zone ordinance with those 2012 policies, it doesn't change the fact that 20 families were forced to relocate in the midst of a pandemic.

The effects of years without intentional - and consistent - focus on land-use planning are being felt most on the issue of affordable housing. As author Connor Dougherty opined in his book *Golden Gates*, "zoning says a lot about who we are and who we are becoming. At least at the local level, zoning is democracy, and democracy is zoning." We will realize a completed Comprehensive Plan this upcoming year that aims to shape the next 20 years. Making sure that shape comes to life with equity in mind will require more follow through and strategic action than we have relied upon in the past. There are many pieces to solve the puzzle of truly achieving long-term affordable housing, but I do believe this is an important part.

Another proposal I would like to call attention to is the request to add a social services position within the budget for our police department. Chief Mike Hepner has passionately and faithfully pushed for such a position for the last three years, if not longer. Mental health struggles in our community have been a heartbreaking issue that our officers have seen firsthand, and with a keen awareness that the best support for the individual in need is often professional support of another kind. To continue turning a blind eye to this pressing issue is a policy failure, and that lies with those of us elected to represent the public's interests. Having a belief in the intrinsic worth of all human beings, even when they are at their most fragile, should serve as a guidepost for how to make public safety centered on the public's actual needs.



Many of the themes in this budget call to mind the aims of the Diversity Resolution adopted by the council in 2019, and in ways large and small bring them to the forefront of how we approach the operation of the city. We continue to recognize that dignity and equal rights of all people are the foundation of freedom, justice, and peace. From affordable housing to equity in city programs and community-focused public safety, I believe this budget thoughtfully aims to move these efforts forward in ways that are appropriate for our community's needs. Transformative change does not happen overnight, let alone in one year, and so just as I humbly accept the charge of running the city responsibly and with purpose, I also graciously ask to be held accountable and challenged to see issues from a lens other than my own.

A handwritten signature in blue ink, which appears to read "Marla Keethler".

Mayor Marla Keethler



White Salmon City Council

Mayor Marla Keethler

Council Position Member #1 Ashley Post

Council Member Position #2 David Lindley

Council Member Position #3 Jason Hartmann

Council Member Position #4 Jim Ransier

Council Member Position #5 Joe Turkiewicz

White Salmon Department Heads

City Administrator Patrick Munyan, Jr.

Clerk Treasurer Jan Brending

Police Chief Mike Hepner

Fire Chief/Building Official Bill Hunsaker

Operations Manager Russ Avery

White Salmon City Committees

Personnel and Finance Committee

Jason Hartmann, Chair
David Lindley
Scott Clements

Community Development Committee

Jim Ransier, Chair
Joe Turkiewicz

City Operations Committee

Jason Hartmann, Chair
Ashley Post

Tree Board

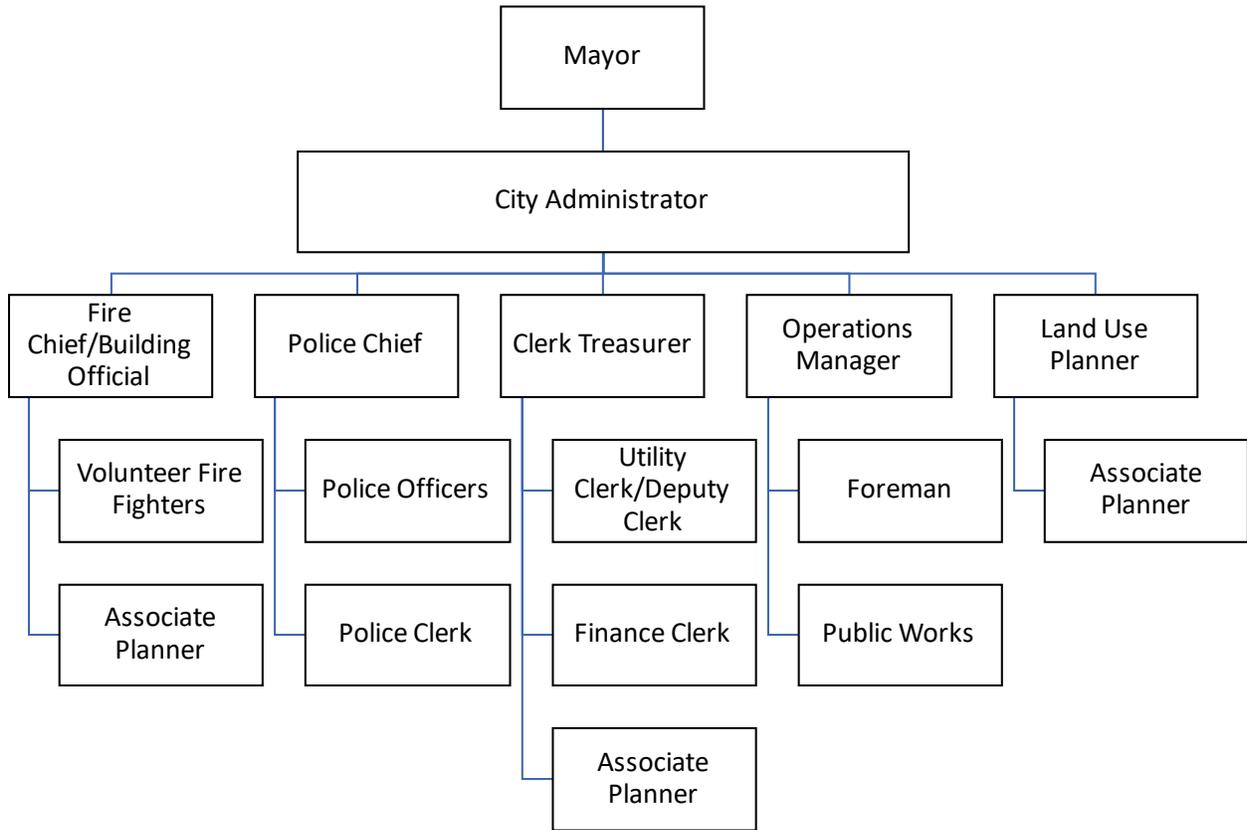
Ashley Post, Chair
Karen Black Jenkins
David Lindley
Becky Williams

School Liaison

Jason Hartmann



City Organization Chart





Accounting Policies and Fund Structure

The City of White Salmon was incorporated on June 3, 1907 and operates under the laws of the state of Washington applicable to a class three, non-charter code city with a Mayor-Council form of government. The city is a generalpurpose local government and provides public safety, fire prevention, street improvement, parks and recreation, water, wastewater collection, and general administrative services.

The city reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

Financial transactions of the government are reported in individual funds. The following fund types are used:

GOVERNMENTAL FUND TYPES

General Fund (001 Current Expense)

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

101 Street Fund

This fund is the operating fund for the management of the city's streets.

107 Pool Fund

This fund was the operating fund for the management the city's pool. This fund will be closed in 2020 with funds transferred to the Current Expense Fund (originating fund for sources of monies).

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

These funds are as follows:

110 Fire Reserve Fund – This fund is used for the purchase of equipment and other capital items associated with and used in the fire department.

112 General Reserve Fund – This fund is used for emergency purposes as determined and approved by the city council. Monies held in this fund are not to be used for recurring costs, general operating costs or planned capital items. The funds may be used for interfund loans provided that the interest rate is a minimum of two percentage points above the Local Government Investment Pool earning rate and the loan must not exceed a payback period of five years, however it is recommended to not exceed 3 years.

121 Police Vehicle Reserve Fund – This fund is used for the purchase of vehicles and equipment for use in the police department.

307 New Pool Construction Fund – This fund was established to hold moneys collected by donations, grants, loans or bonds for the construction of a new pool. The monies currently held in this



fund are donations. It is the intent of the city, through an Intergovernmental Agreement, to turn the funds over to the White Salmon Valley Pool Metropolitan Park District for construction of a new pool.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general obligation long-term debt. This does not include debt associated with proprietary or enterprise fund activities, i.e. water and wastewater.

200 – Unlimited GO Bond Fund – This fund was used for the repayment of bonds issued for improvements made to the fire hall/public works shop. The bonds have been repaid and the fund will be closed in 2020 with funds transferred to Current Expense.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

108 Municipal Capital Improvement Fund – This fund is used for capital improvements to the city as designated by the city council.

PROPRIETARY (ENTERPRISE) FUND TYPES

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

401 Water – This fund is the operating fund for the city’s water system. All operations and maintenance costs are provided for in this fund. Separate “managerial” funds have been established for capital improvements and debt as provided below.

408 Water Reserve Fund – This fund is used for keeping track of revenues and expenditures for large capital projects.

412 Water Rights Acquisitions Fund - The monies in this fund are used to repay principal and interest related to the debt for acquiring water rights.

412 Water Bond Redemption Fund - This fund is used for repayment of principal and interest related to bonds issued for debt to fund water capital improvements. The city is repaying three bonds from this fund: USDA Tohomish Street, USDA Jewett Blvd., and Berkadia – 1981 Water/Sewer Bonds.

415 Water Bond Reserve Fund – Bond documents require the city to have a water bond reserve fund that establishes a certain level of funding. The purpose of this funds is to have monies available in the case that revenues from the water department are not enough to cover bond payments due.

418 Water Short Lived Asset Reserve Fund – Bond documents require the city to have a water short lived asset reserve fund and those documents establish a certain threshold for monies to be transferred from the water fund. The city may also transfer additional funds to be used for the purchase of short-lived assets when it determines is necessary. For example, the city is currently replacing existing water meters with radio read water meters and has been transferring additional funds each year to cover the costs of these meters. Transfers for this fund have been increased in 2020 to meet the requirements of the city’s new USDA Rural Development loan.

420 USDA Rural Development Jewett Water – This fund is established per requirements of USDA Rural Development to cover the revenues and expenditures associated with the Jewett Water Main Improvements capital project. Future principal and interest payments for the debt incurred for this project will be repaid through the 412 Water Bond Redemption Fund.

402 Wastewater Fund – This fund is the operating fund for the city’s wastewater system. The city contracts with the City of Bingen for the treatment of wastewater. The costs associated with that contract are included in this fund. Separate “managerial” funds have been established for capital improvements and debt as provided below.



409 Wastewater Reserve Fund - This fund is used for keeping track of revenues and expenditures for large capital projects.

414 Wastewater Redemption Fund - This fund is used for repayment of principal and interest related to bonds issued for debt to fund wastewater capital improvements. The city is repaying one bonds from this fund: Berkadia – 1981 Water/Sewer Bonds.

417 Treatment Plant Reserve Fund – This fund holds monies as required by an intergovernmental agreement with the City of Bingen to be used for capital improvements to the City of Bingen wastewater treatment plant or, as agreed upon by the two cities, main transmission lines that transmit wastewater from the City of White Salmon to the City of Bingen.

FIDUCIARY FUND TYPES

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others.

601 Remittances – These funds are sent to the City of White Salmon from West District Court. The funds belong to the State of Washington and Klickitat County and are the result of charges and fines assessed by West District related to City of White Salmon cases. The funds are transmitted to the State of Washington and Klickitat County in total each month. In addition, the city collects state fees associated with building permits. These fees are also transmitted to the city on a monthly basis.



Financial Policies

The City of White Salmon adopted financial policies in 2012 via Resolution 2012-07-349. These policies are summarized below.

General Budget Policies

The general budget policies provide overall direction to the formulation and management of the city's budget. These policies also provide direction on fund balances. The policy requires that all operating funds (Current Expense, Street, Water and Wastewater) have a minimum ending fund balance (beginning fund balance) of 10% of its operating expenditures (by fund). In addition, capital improvement funds are required to have a minimum of 15% ending fund balance (beginning fund balance) as related to the originating operating fund.

Revenue Policies

The revenue policies provide direction to the city in maintaining a diversified mix of revenues in order to maintain needed services during periods of declining economic activity and factors to consider when the city's taxes or charges for services are increased, extended, changed or reduced.

Operating Policies

The operating policies provide that ongoing resources should be equal to or exceed ongoing expenditures. One-time funds, transfers and non-recurring receipts may be applied to reserves or to fund one-time expenditures. They are not to be used for funding ongoing programs.

Purchasing and Expenditure Control

The purchasing and expenditure control policies provide that expenditures should be related to a public purpose and are reasonable in the amount and nature.

Contract Management

The contract management policies provide direction as to when and how contracts should be issued. In addition, the city adopted a Procurement Policy via Resolution 2012-07-348.

General Ledger Accounts

The general ledger accounts policy provides for a petty cash fund and how that fund is restored periodically. In addition, the policy provides for how new revenue and expenditure accounts are authorized.

Debt Policy

Debt policy is established through the city's adopted financial policies. These policies address a variety of debt that is available to the city including revenue bonds, local improvement district (LID) debt, short-term debt and interim financing, lines of credit, bond anticipation notes, and limitation of indebtedness.

Investment

The investment policy provides direction as how to manage the city's total cash and investments.

Intergovernmental Revenues and Relations Policies

The financial policies provide direction related to the receipt of grants from other governmental agencies.

Accounting, Auditing, and Financial Reporting Policies

These policies provide that the city will maintain its accounting records in accordance with state and federal laws and regulations.

Fixed Assets

The financial policies provide direction to the definition of fixed assets and capitalization of those assets.

Financial Planning Policies

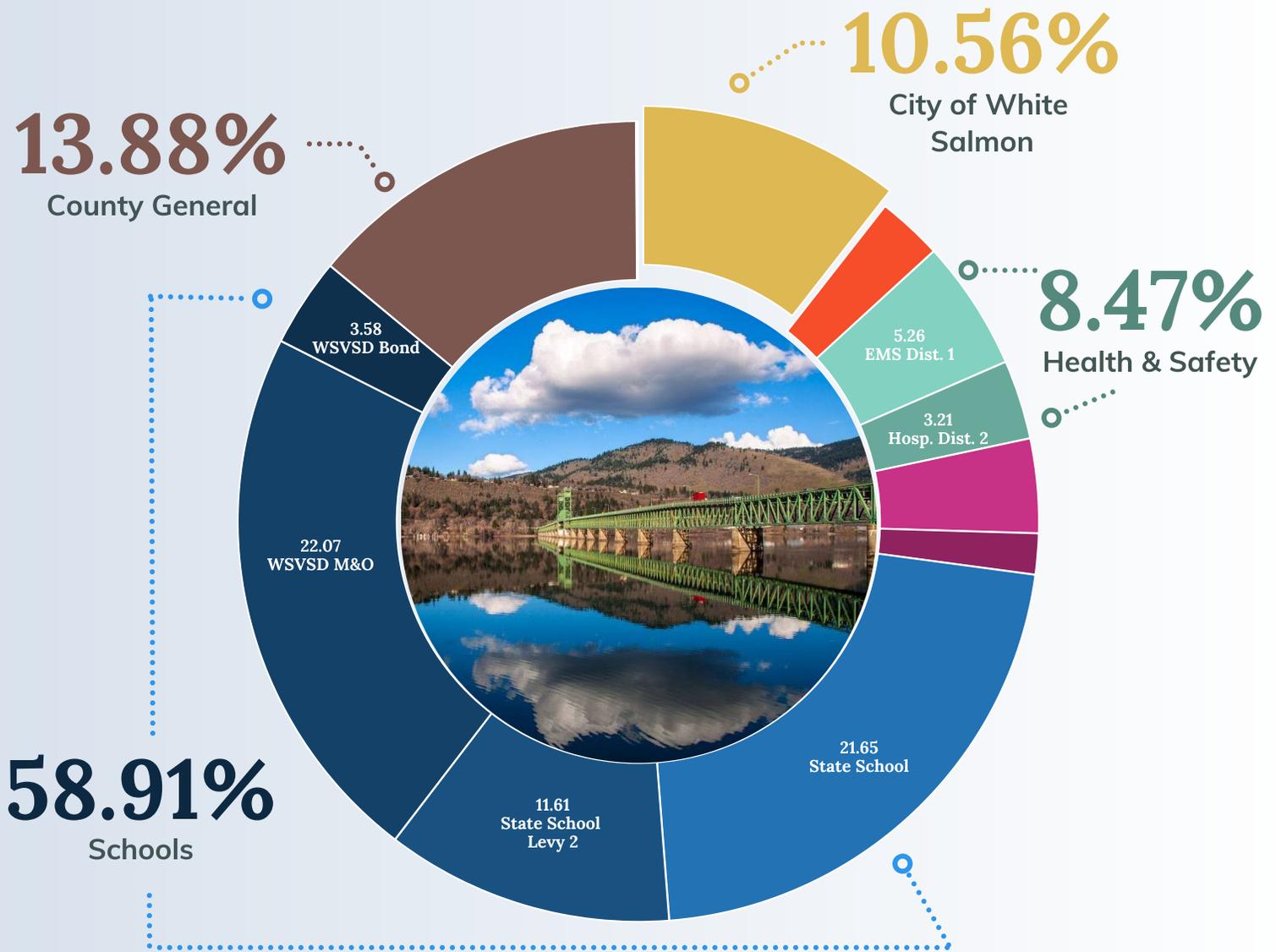
The policies provide direction in developing a financial forecast that estimates resources and expenditures for both operational and capital funds.

Overhead Cost Allocation

The policies provide direction on how overhead cost allocation is calculated



2020 Property Taxes



WS Valley Metro Park District: 2.65%

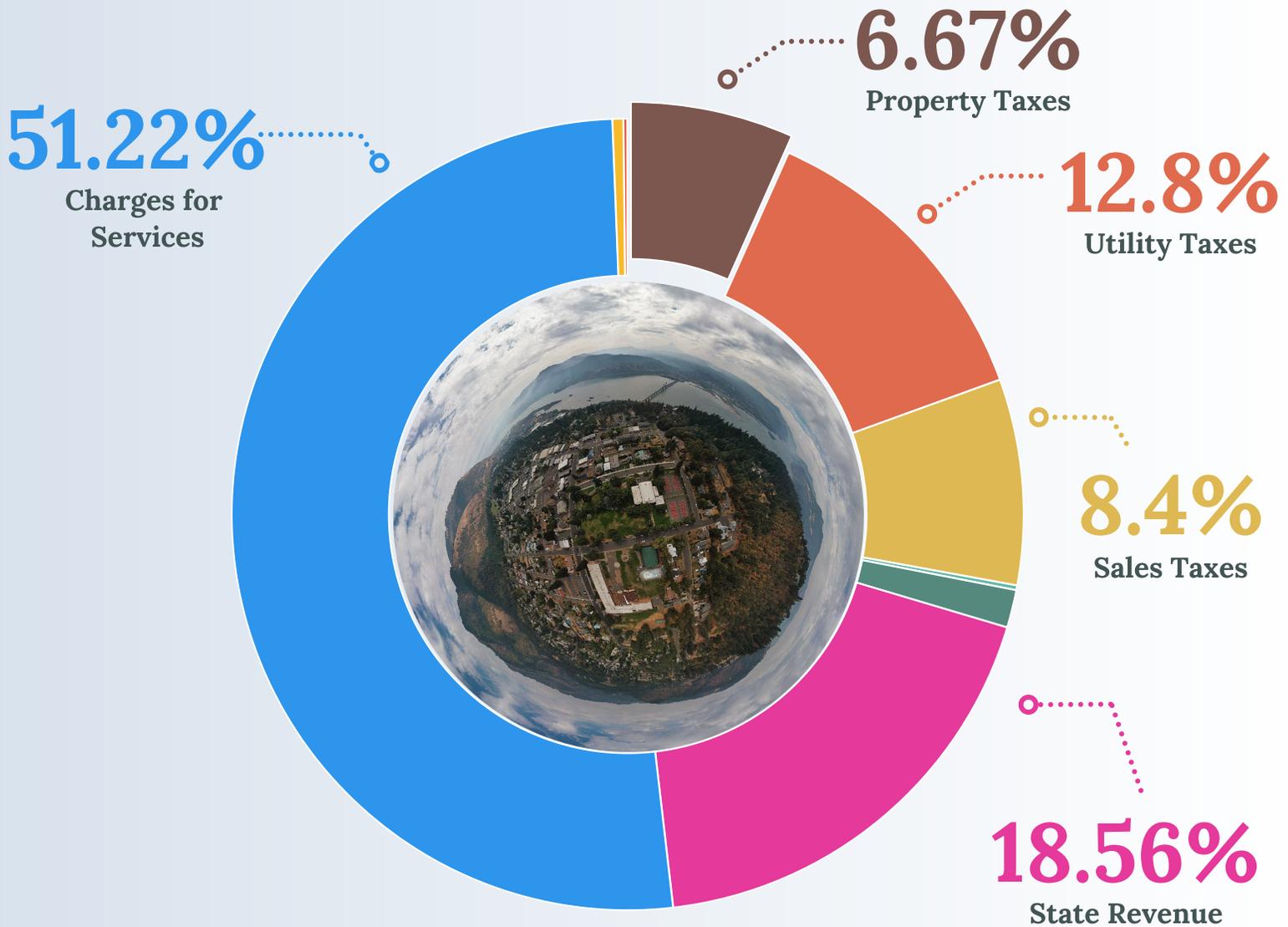
Library District #1: 3.80%

Port District #3: 1.65%

Cemetery District #1: 0.08%



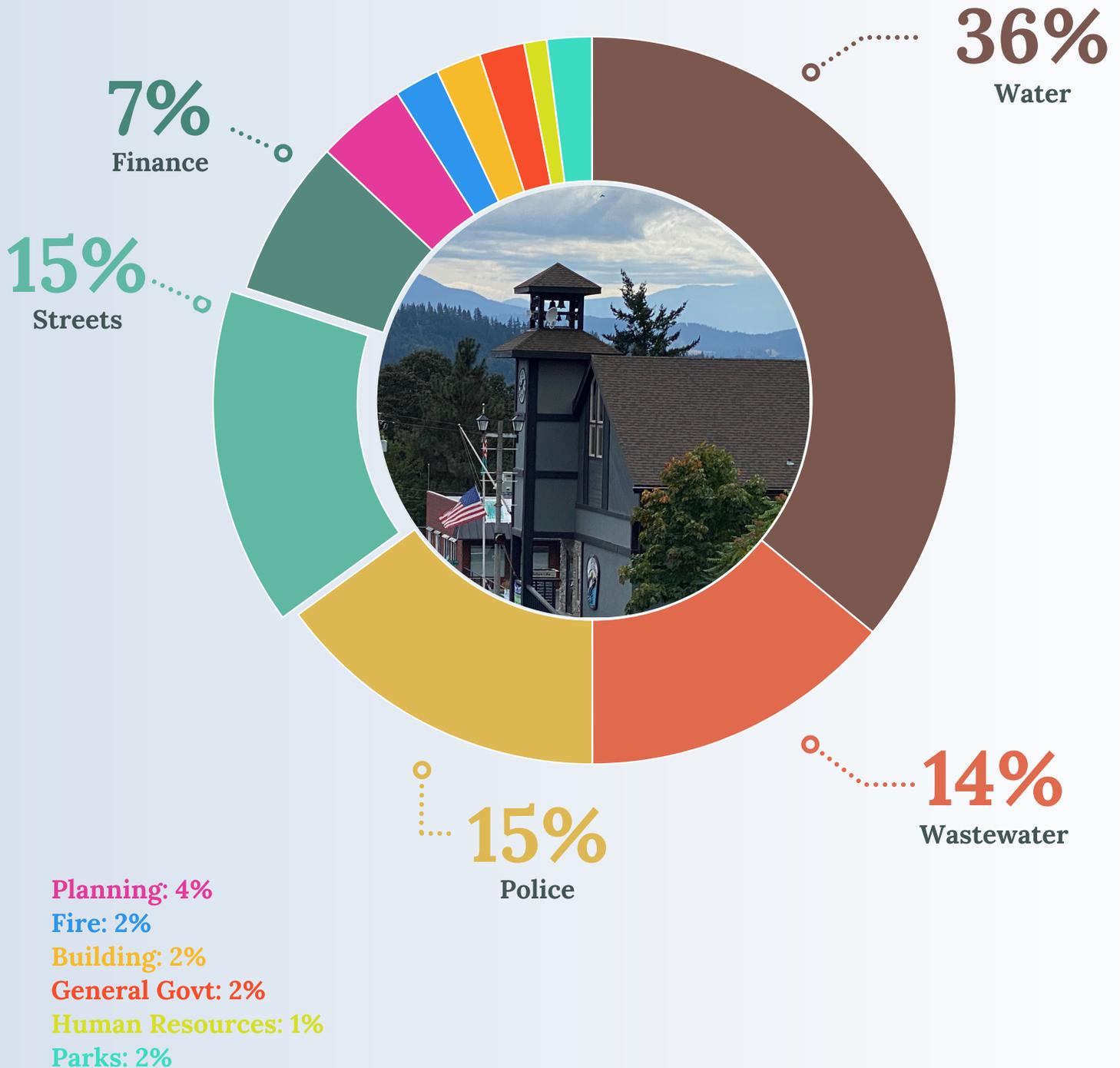
2021 Preliminary Operating & Maintenance Revenue



Misc. Taxes: 0.19%
Licenses & Permits: 1.54%
Misc. Revenues: 0.45%
Fines & Forfeitures: 0.16%

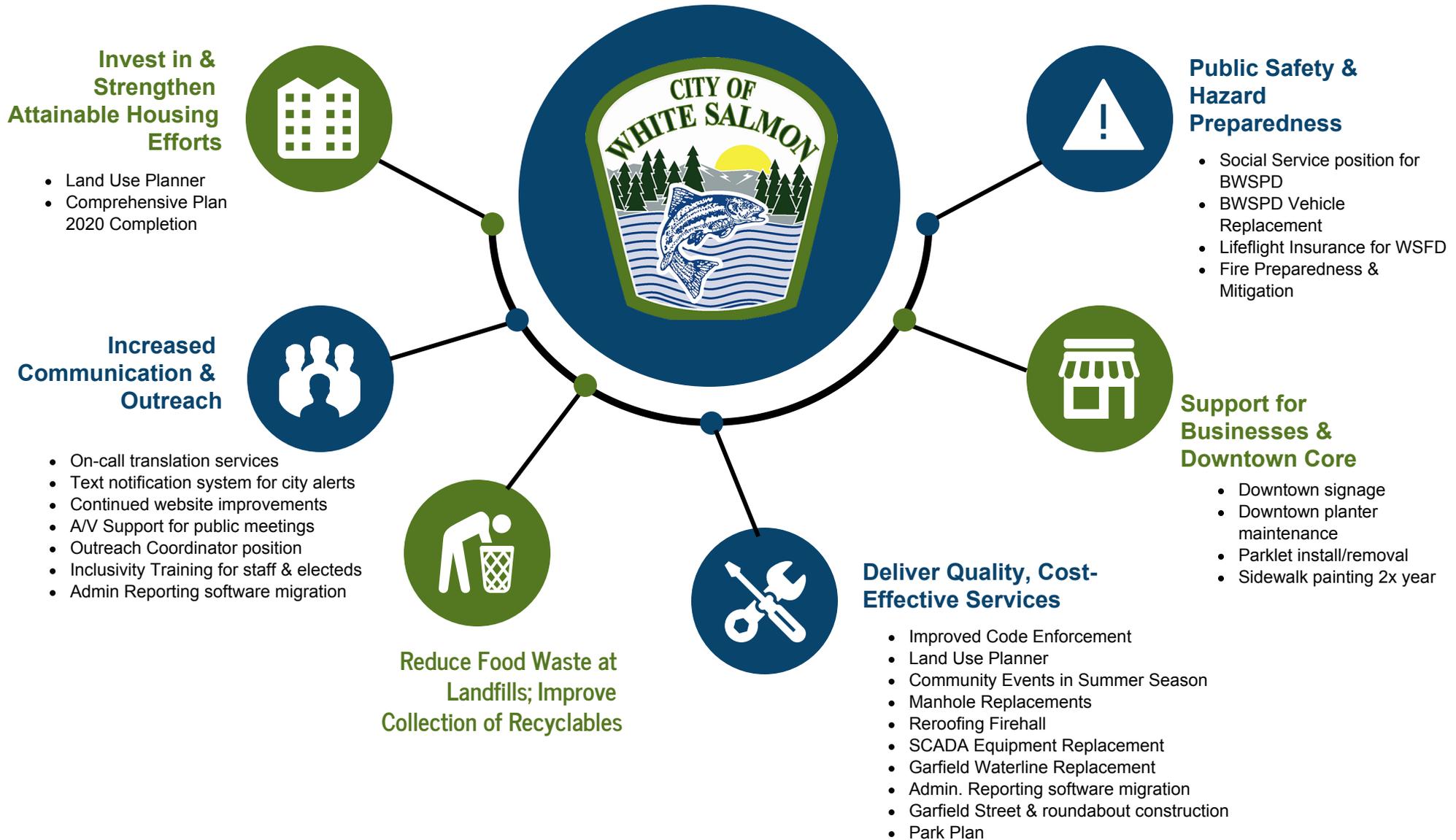


2021 Preliminary Operating & Maintenance Expenditures



2021 Council Priorities

The below chart highlights additions in the proposed budget that either directly align with or realize goals with Priority Areas determined by City Council.





Operating Budgets

001 Current Expense – Proposed Revenue

Type of Resources	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Proposed Budget 2021
Taxes	1,531,127.26	1,243,470.73	1,379,478.32	1,385,926.00	1,372,017.00
Licenses & Permits	135,493.38	119,472.67	146,249.68	95,521.00	93,643.00
Intergovernmental Revenue	67,968.54	150,166.07	77,567.10	160,775.00	78,745.00
Charges for Goods and Services	644,985.76	666,211.92	670,199.38	712,796.00	712,453.00
Fines and Penalties	22,268.15	14,774.87	11,259.59	11,254.00	9,408.00
Miscellaneous Revenues	29,271.00	16,503.91	35,209.13	12,633.00	10,668.00
Transfers/Non Revenues	97,773.66	124,542.81	255,235.55	65,087.00	0.00
Total	2,528,887.75	2,335,142.98	2,575,198.75	2,443,992.00	2,276,934.00
Beginning Cash	618,269.78	424,916.11	360,709.17	800,112.00	591,883.00
Total Revenue	3,247,157.53	2,760,059.09	2,935,907.92	3,244,104.00	2,868,817.00

001 Current Expense – Proposed Expenditures by Department

Department	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Proposed Budget 2021
Finance	646,793.00	789,995.85	451,549.77	473,917.00	492,133.00
Central Services (HR)	123,199.61	55,902.24	49,608.86	80,688.00	68,898.00
General Government	616,917.37	148,401.53	105,356.66	131,747.00	138,409.00
Building	137,939.05	110,842.09	117,088.74	121,901.00	124,978.00
Community Services	0.00	6,568.28	6,813.98	91,100.00	23,700.00
Planning	113,396.00	171,179.02	229,677.07	325,725.00	281,971.00
Park	82,633.76	70,565.63	109,512.76	223,141.00	213,805.00
Police	913,641.87	848,357.74	962,728.85	1,031,810.00	1,062,089.00
Fire	87,720.76	197,537.54	103,459.88	232,192.00	164,182.00
Total	2,722,241.42	2,399,349.92	2,135,796.57	2,712,221.00	2,570,165.00
Ending Cash	424,916.11	360,709.17	800,111.35	531,883.00	298,652.00
Total Expenditures	3,147,157.53	2,760,059.09	2,935,907.92	3,244,104.00	2,868,817.00



001 Current Expense – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Proposed Budget 2021
Personnel	1,253,255.83	1,101,149.80	1,269,353.58	1,423,593.00	1,561,522.00
Supplies	57,874.18	61,417.86	66,930.96	152,915.00	75,700.00
Services & Charges	532,426.43	608,202.47	669,362.23	845,082.00	740,519.00
Intergovernmental Charges	24,452.15	23,437.52	17,868.63	26,874.00	17,424.00
Operating Transfers	759,151.34	591,522.00	27,108.00	134,000.00	30,000.00
NonExpenditures (Clearing)	-275.90	-1,351.42	3,740.68	0.00	0.00
Capital Purchases	95,357.39	14,971.69	81,432.49	129,757.00	145,000.00
Total	2,722,241.42	2,399,349.92	2,135,796.67	2,712,221.00	2,570,165.00
Ending Cash	424,916.11	360,709.17	800,111.35	531,883.00	298,652.00
Total Budget	3,147,157.53	2,760,059.09	2,935,907.92	3,244,104.00	2,868,817.00



101 Street Fund – Proposed Revenue

Type of Resources	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Proposed Budget 2021
Taxes	20,103.42	276,610.35	346,701.57	311,150.00	330,142.00
Licenses & Permits	0.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue	538,206.81	435,358.02	295,695.13	198,142.00	331,694.00
Charges for Goods and Services	0.00	0.00	0.00	0.00	0.00
Fines and Penalties	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	13,152.17	998.54	14,698.44	544.00	600.00
Transfers/Non Revenues	521,058.68	17,800.00	0.00	0.00	250,000.00
Total	1,092,521.08	730,766.91	657,095.14	509,836.00	912,436.00
Beginning Cash	18,004.91	199,393.60	117,999.01	90,218.00	148,602.00
Total Revenue	1,110,525.99	930,160.51	775,094.15	600,054.00	1,061,038.00

101 Street Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Proposed Budget 2021
Personnel	115,494.29	167,680.44	166,757.10	204,531.00	214,402.00
Supplies	20,631.30	27,025.63	27,926.01	33,100.00	39,100.00
Services & Charges	130,808.84	108,591.45	84,588.21	220,915.00	265,764.00
Intergovernmental Charges	0.00	0.00	0.00	0.00	36.00
Operating Transfers	0.00	100,000.00	258,677.61	0.00	0.00
NonExpenditures (Clearing)	0.00	0.00	0.00	0.00	0.00
Capital Purchases	644,197.96	408,863.98	146,928.08	42,906.00	487,470.00
Total	911,132.39	812,161.50	684,877.01	501,452.00	1,006,772.00
Ending Cash	199,393.60	117,999.01	90,217.14	98,602.00	54,266.00
Total Budget	1,110,525.99	930,160.51	775,094.15	600,054.00	1,061,038.00



401 Water Fund – Proposed Revenue

Type of Resources	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Proposed Budget 2021
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses & Permits	0.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue	99,505.68	100,710.42	0.00	250,000.00	200,000.00
Charges for Goods and Services	1,575,768.72	1,706,287.34	1,688,751.23	1,819,447.00	1,813,290.00
Fines and Penalties	13,450.00	13,470.81	14,606.00	3,826.00	15,000.00
Miscellaneous Revenues	242,131.33	193,478.77	216,262.53	103,698.00	100,726.00
Transfers/Non Revenues	0.00	0.00	0.00	761,672.00	515,760.00
Total	1,930,855.73	2,013,947.34	1,919,619.76	2,938,643.00	2,644,776.00
Beginning Cash	159,929.45	338,876.88	792,260.28	442,686.00	275,575.00
Total Revenue	2,090,785.18	2,352,824.22	2,711,880.04	3,381,329.00	2,920,351.00

401 Water Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Proposed Budget 2021
Personnel	414,604.82	384,417.11	463,676.41	492,126.00	510,858.00
Supplies	73,732.12	58,106.33	82,910.84	79,510.00	92,200.00
Services & Charges	379,091.19	296,313.58	569,577.20	1,432,940.00	1,034,423.00
Intergovernmental Charges	369,724.62	404,400.43	386,064.85	414,223.00	414,900.00
Operating Transfers	114,788.72	162,927.00	412,478.00	427,007.00	324,713.00
Debt Service	265,296.96	245,330.92	239,771.36	233,460.00	107,480.00
Capital Purchases	134,669.87	9,068.57	112,716.00	26,488.00	12,000.00
Total	1,751,908.30	1,560,563.94	2,269,194.66	3,105,754.00	2,496,574.00
Ending Cash	338,876.88	792,260.28	442,685.38	275,575.00	423,777.00
Total Budget	2,090,785.18	2,352,824.22	2,711,880.04	3,381,329.00	2,920,351.00

Note: The large increase in “Services and Charges” for Expenditures is due to two large projects planned for 2020. The city has received funding for conducting a feasibility study related to using water from the White Salmon River. This project is funded by grants from the Washington Department of Ecology, Yakama Nation, and matching funds from the city. The cost is \$250,000. In addition, the city has received a Public Works Trust Fund Loan to begin the design and engineering for replacing the city’s 14-inch main line from Buck Creek. That cost is \$750,000. These projects are carrying over into 2021.



402 Wastewater Fund – Proposed Revenue

Type of Resources	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Proposed Budget 2021
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses & Permits	0.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00
Charges for Goods and Services	895,747.95	931,780.80	952,074.11	967,502.00	996,578.00
Fines and Penalties	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	73,424.16	56,020.64	53,087.56	24,868.00	20,568.00
Transfers/Non Revenues	0.00	0.00	0.00	0.00	0.00
Total	969,172.11	987,801.44	1,005,161.67	992,370.00	1,017,146.00
Beginning Cash	437,734.91	597,161.64	559,891.18	281,684.00	405,220.00
Total Revenue	1,406,907.02	1,584,963.08	1,565,052.85	1,274,054.00	1,422,366.00

402 Wastewater Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Proposed Budget 2021
Personnel	132,531.04	126,699.40	154,918.44	158,938.00	161,991.00
Supplies	15,379.01	11,128.88	10,267.82	14,250.00	15,350.00
Services & Charges	104,346.10	122,910.44	110,833.72	92,998.00	140,150.00
Intergovernmental Charges	455,373.09	548,630.38	561,844.41	566,273.00	582,893.00
Operating Transfers	74,672.00	206,917.00	337,589.00	28,180.00	15,172.00
Capital Purchases	27,444.14	8,785.80	107,886.05	8,195.00	12,000.00
Total	809,745.38	1,025,071.90	1,283,369.44	868,834.00	927,556.00
Ending Cash	597,161.64	559,891.18	281,683.41	405,220.00	494,810.00
Total Budget	1,406,907.02	1,584,963.08	1,565,052.85	1,274,054.00	1,422,366.00



Non-Operating Budgets

Proposed Budgets – Non-Operating Budgets

Non-Operating Funds	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Proposed Budget 2021
107 Pool Fund	252,199.76	153,584.79	61,867.43	47,691.00	0.00
108 Municipal Capital Improve. Fund	337,392.37	158,700.68	550,844.81	301,650.00	341,522.00
110 Fire Reserve Fund	289,439.45	327,468.91	209,679.40	284,680.00	285,064.00
112 General Fund Reserve	275,891.65	635,058.31	648,629.92	339,923.00	394,175.00
121 Police Vehicle Reserve Fund	177,331.65	207,406.81	172,195.28	180,500.00	151,824.00
200 Unlimited GO Bond Fund	17,794.84	17,955.12	18,052.69	18,053.00	0.00
303 Hotel/Motel Taxes	0.00	0.00	0.00	25,000.00	73,000.00
307 New Pool Construction Fund	503.96	2,563.96	2,563.96	2,564.00	2,564.00
408 Water Reserve Fund	149,186.66	149,959.26	401,049.74	423,729.00	333,729.00
409 Wastewater Reserve Fund	223,438.87	380,288.46	675,215.97	680,084.00	680,984.00
412 Water Rights Acquisition Fund	315,900.03	349,432.84	384,162.77	420,735.00	457,064.00
413 Water Bond Redemption Fund	58,442.49	58,726.15	58,277.48	106,989.00	208,045.00
414 Wastewater Bond Redemption Fund	24,610.49	24,752.83	24,528.50	24,629.00	26,621.00
415 Water Bond Reserve Fund	48,058.18	50,260.84	52,658.93	69,549.00	85,994.00
416 Wastewater Bond Reserve Fund	71,764.74	72,402.48	73,369.39	74,221.00	74,305.00
417 Treatment Plant Reserve Fund	469,398.24	512,190.54	553,966.19	575,838.00	590,838.00
418 Water Short Lived Asset Reserve Fund	140,153.64	157,279.74	183,112.20	183,113.00	199,013.00
420 USDA Rural Development - Jewett	0.00	0.00	100,000.00	3,288,160.00	0.00
601 Remittances	20,221.96	13,223.03	11,082.37	12,223.00	12,223.00
Total	2,871,728.98	3,271,254.75	4,181,257.03	7,059,331.00	3,916,965.00

The above amounts are the “total budget” amounts for the funds.



Debt Requirements

Below are the debt requirements for water and wastewater funds.

Water

Berkadia (1981 Water Sewer Bonds)

Year	Principal	Interest	Debt Service
2020	24,000.00	2,360.00	26,360.00
2021	29,200.00	1,143.33	30,343.33
Total	53,200.00	3,503.33	56,703.33

Public Works Trust Fund – SRF (Well Field)

Year	Principal	Interest	Debt Service
2020	179,174.20	4,479.35	183,653.55
Total	179,174.20	4,479.35	183,653.55

White Salmon Irrigation District (Water Rights)

Year	Principal	Interest	Debt Service
2020	80,103.82	43,866.42	123,970.24
2021	82,520.75	41,449.49	123,970.24
2022-2034	1,319,687.65	282,006.11	1,601,693.76
Total	1,482,312.22	367,322.02	1,849,634.24

Drinking Water State Revolving Fund Loan (Snowden Road)

Year	Principal	Interest	Debt Service
2020	28,353.83	4,536.61	32,890.44
2021	28,353.82	4,253.07	32,606.89
2022-2035	396,953.52	29,771.52	426,725.04
Total	453,661.17	38,561.20	492,222.37



USDA Rural Development (Tohomish Street)

Year	Principal	Interest	Debt Service
2020	7,005.21	9,470.79	16,476.00
2021	7,214.97	9,261.03	16,476.00
2022-2052	345,586.14	163,201.87	508,788.01
Total	359,806.32	181,933.69	541,740.01

Department of Natural Resources (Easement)

Year	Principal	Interest	Debt Service
2020	13,277.80	2,390.00	15,667.80
2021	26,555.60	2,390.01	28,945.61
Total	39,833.40	4,780.01	44,613.41

Total Debt Requirements - Water

Year	Principal	Interest	Debt Service
2020	331,914.86	67,103.17	399,018.03
2021	173,845.14	58,496.93	232,342.07
2022-2052	2,062,227.31	474,979.50	2,537,206.81
Total	2,567,987.31	600,579.60	3,168,566.91

USDA Rural Development (Jewett Blvd)

The city has taken on debt from USDA Rural Development in the amount of \$3,193,000 that is not included above. This loan is for the construction of the Jewett Blvd. Water Main Improvements project. The estimated interest rate is currently 3.375% with an amortization factor of 3.80. The projected annual payment is \$145,608. The loan is for 40 years with end life as of 2060. The city began drawing funds for the project in 2021. The project will close with initial payment due in 2021.

Public Works Trust Fund (14-Inch Water Main)

The city has also taken on an additional debt from the Public Works Trust Fund in the amount of \$750,000. This loan is for the design and engineering for the 14-Inch Water Main Replacement project. The loan is for five years at 0.79% interest. The city began drawing on this loan in 2020 but does not expect to close the loan until 2021.

Total principal water debt for the city including the USDA Rural Development and Public Works Trust Fund loan is \$6,510,987.31.



Wastewater

Berkadia (1981 Water Sewer Bonds)

Year	Principal	Interest	Debt Service
2020	12,000.00	1,180.00	13,180.00
2021	14,600.00	571.67	15,171.67
Total	26,600.00	17,516.67	28,351.67

Total City Debt Requirements

Year	Principal	Interest	Debt Service
2020	343,914.86	68,283.17	412,198.03
2021	188,445.14	59,068.60	247,513.74
2022-2052	2,062,227.31	474,979.50	2,537,206.81
Total	2,594,587.31	618,096.27	3,196,918.58

Total principal debt for the city including the USDA Rural Development and Public Works Trust Fund loan is \$6,537,587.31.